

--- “Series of 1897” - 35 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - *with 4½ mm. blue controls* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

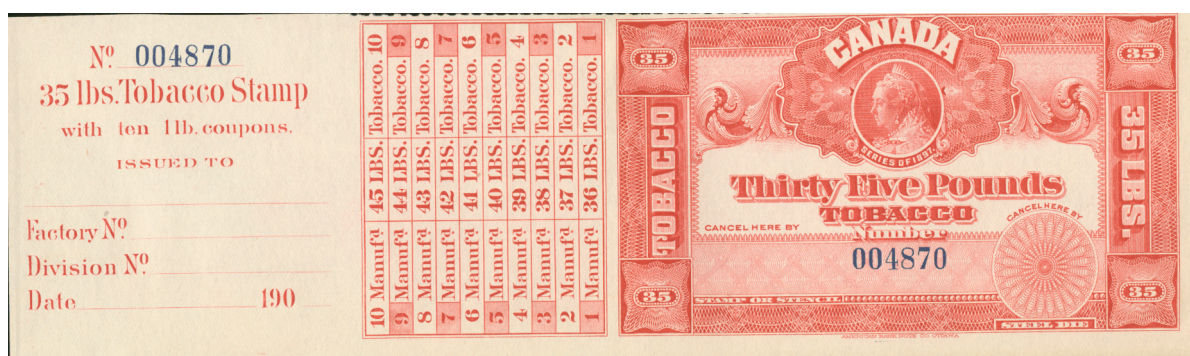
--- coarse roulette - design is 115 x 60 mm. plus ten 1 pound coupons and a 190_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty. The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

The catalogue lists this thirty-five pound recess printed red “Series of 1897” Coupon stamp as:

RM-353 - 35 pounds, red, coarse roulette, on horizontal mesh wove - with 4½ mm. blue controls,
with ten 1 pound coupons and a 190_ stub



★**RM-353** - 35 pounds, red, coarse roulette, CWCS, control number **004870**,
on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub

004027	RM-353	35 pounds, red, coarse roulette, horizontal mesh wove
004033	RM-353	35 pounds, red, coarse roulette, horizontal mesh wove
004044	RM-353	35 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub
004046	RM-353	35 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub
004144	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004154	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004195	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004202	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004204	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004250	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004259	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004264	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004287	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004298	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004305	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004354	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004367 ★	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004374	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004392	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004410	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove

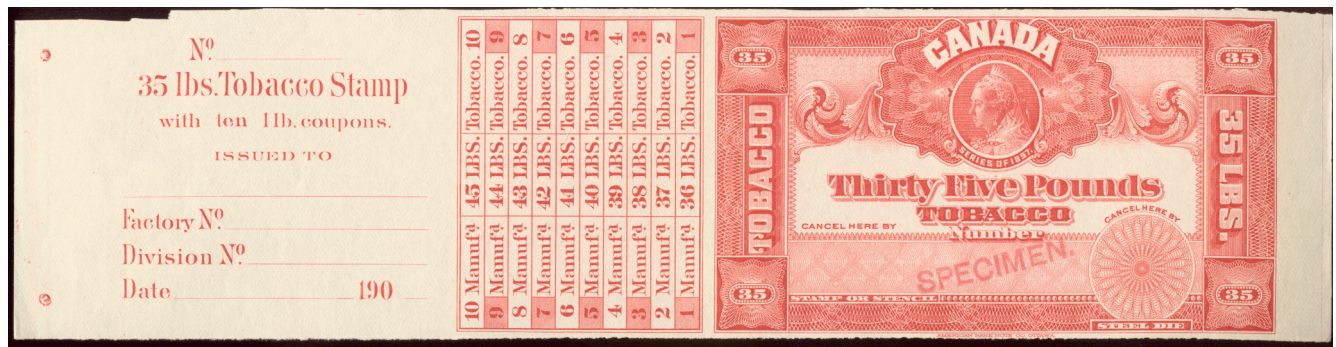
004429	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004431	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004526	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004531	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove - Plate No. 1
004534	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004566	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove - Plate No. 1
004569	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004622	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004633	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004668	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004672	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004870★	RM-353	35 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub
004937	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004942	RM-353	35 pounds, red, coarse roulette, horizontal mesh wove
004954	RM-353	35 pounds, red, coarse roulette, horizontal mesh wove
004967★	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
004973★	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove
005000	RM-353	35 pounds, red, coarse roulette, CWC, horizontal mesh wove



★RM-353n CRP - 35 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub - stamped **CANCELLED** and **Registered**



★RM-353n - 35 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with ten 1 pound coupons and a 190_ stub



RM-353n SP - 35 pounds, red, coarse roulette, a plate proof, with ten 1 pound coupons and a 190_ stub, on vertical mesh wove, from the 1990 ABN New York sale - stamped **SPECIMEN**



RM-353n - 35 pounds, red, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with ten 1 pound coupons - from Plate No. 1

The collection *does not* contain any CWCS red examples with 189_ stubs, for 35, 60 and 70 pound denominations. Were these denominations late additions to the series? Do they exist with 189_ stubs?

File path is [c:\CR - STAMPS\RM_STAMPS\COUPON\1897\Red\35 pounds],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 3rd 2013, JBH